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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 6th June, 1972/Jyaistha 16, 1894 (Saka)

The following Acts of Parliament received the assent of the President on the 6th June, 1972, and are hereby published for general information:—

THE PREVENTION OF FOOD ADULTERATION (EXTENSION TO KOHIMA AND MOKOKCHUNG DISTRICTS) ACT, 1972

No. 24 OF 1972

[*6th June, 1972*]

An Act to extend the Prevention of Food Adulteration Act, 1954, to the Kohima and Mokokchung districts in the State of Nagaland.

BE it enacted by Parliament in the Twenty-third Year of the Republic of India as follows:— Short title.

1. This Act may be called the Prevention of Food Adulteration (Extension to Kohima and Mokokchung Districts) Act, 1972. Extension of Act 37 of 1954 to Kohima and Mokokchung districts in Nagaland.

2. The Prevention of Food Adulteration Act, 1954, shall, as from the commencement of this Act, extend to the Kohima and Mokokchung districts in the State of Nagaland and shall come into force therein on such date as the Central Government may, by notification in the Official Gazette, appoint.

THE TAXATION LAWS (EXTENSION TO JAMMU AND KASHMIR) ACT, 1972

No. 25 OF 1972

[*6th June, 1972*]

An Act to provide for the extension of certain taxation laws to the State of Jammu and Kashmir.

BE it enacted by Parliament in the Twenty-third Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Taxation Laws (Extension to Jammu and Kashmir) Act, 1972.

(*2*) It shall come into force on the 1st day of July, 1972.

Extension of certain taxation laws to Jammu and Kashmir and amendments thereto.

2. (*1*) The provisions of Chapter VII of the Finance (No. 2) Act, 1971, and all rules made and notifications issued by the Central Government, and all regulations made by the Central Board of Excise and Customs, thereunder shall extend to, and come into force in, the State of Jammu and Kashmir. 32 of 1971.

(*2*) The Tax on Postal Articles Act, 1971, and the Inland Air Travel Tax Act, 1971, and all rules made and notifications issued by the Central Government thereunder shall extend to, and come into force in, the State of Jammu and Kashmir. 47 of 1971. 48 of 1971.

(*3*) With effect from the commencement of this Act, Chapter VII of the Finance (No. 2) Act, 1971, the Tax on Postal Articles Act, 1971, and the Inland Air Travel Tax Act, 1971, shall be amended as specified in the Schedule. 32 of 1971. 47 of 1971. 48 of 1971.

Construction of references to Code of Criminal Procedure, 1898.

3. The reference to the Code of Criminal Procedure, 1898, in Chapter VII of the Finance (No. 2) Act, 1971, and in section 8 of the Inland Air Travel Tax Act, 1971, shall, in relation to the State of Jammu and Kashmir, be construed as a reference to the corresponding law in force in that State. 5 of 1898. 32 of 1971. 48 of 1971.

Power to remove difficulties.

4. If, in or in relation to the State of Jammu and Kashmir, any difficulty arises in giving effect to the provisions of Chapter VII of the Finance (No. 2) Act, 1971, or of the Tax on Postal Articles Act, 1971, or of the Inland Air Travel Tax Act, 1971, now extended to the State of Jammu and Kashmir, the Central Government may, as occasion may require, by order notified in the Official Gazette, make such provisions or give such directions, not inconsistent with the provisions of that Chapter or Act, as appear to it to be necessary for the removal of the difficulty: 32 of 1971. 47 of 1971. 48 of 1971.

Provided that no such order shall be made under this section after the expiration of two years from the commencement of this Act.

THE SCHEDULE

(*See* section 2)

THE FINANCE (No. 2) ACT, 1971

(32 OF 1971)

CHAPTER VII

FOREIGN TRAVEL TAX

Section 43.—(*i*) In sub-section (*1*), omit "except the State of Jammu and Kashmir".

(*ii*) After sub-section (*2*), insert—

"Provided that they shall come into force in the State of Jammu and Kashmir on the 1st day of July, 1972.".

Section 44.—In clause (*e*),—

(*i*) in sub-clause (*i*), for "the territories to which this Chapter extends", substitute "India"; and

(*ii*) in sub-clause (*ii*), for "the said territories", substitute "India".

THE TAX ON POSTAL ARTICLES ACT, 1971

(47 OF 1971)

Section 1.—(*i*) In sub-section (*2*), omit "except the State of Jammu and Kashmir".

(*ii*) After sub-section (*3*), insert—

"Provided that it shall come into force in the State of Jammu and Kashmir on the 1st day of July, 1972.".

Section 3.—In sub-section (*1*), omit "in the territories to which this Act extends".

THE INLAND AIR TRAVEL TAX ACT, 1971

(48 OF 1971)

Section 1.—(*i*) In sub-section (*2*), omit "except the State of Jammu and Kashmir".

(*ii*) After sub-section (*3*), insert—

"Provided that it shall come into force in the State of Jammu and Kashmir on the 1st day of July, 1972.".

Section 2.—For clause (*d*), substitute—

'(*d*) "inland journey", in relation to a passenger, means his journey from any place in India to any other place in India but does not include a journey which is performed on a through international ticket and which precedes, or forms part of a series of journeys

preceding, or follows, or forms part of a series of journeys following, a journey to or from a place outside India on the same ticket.'.

Section 4.—For section 4, substitute—

Rounding off.

"4. The tax leviable under this Act shall, wherever necessary, be rounded off to the nearest rupee, fifty paise and over being counted as one rupee and less than fifty paise being disregarded.".

K. K. SUNDARAM,

Joint Secy. to the Govt. of India.

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